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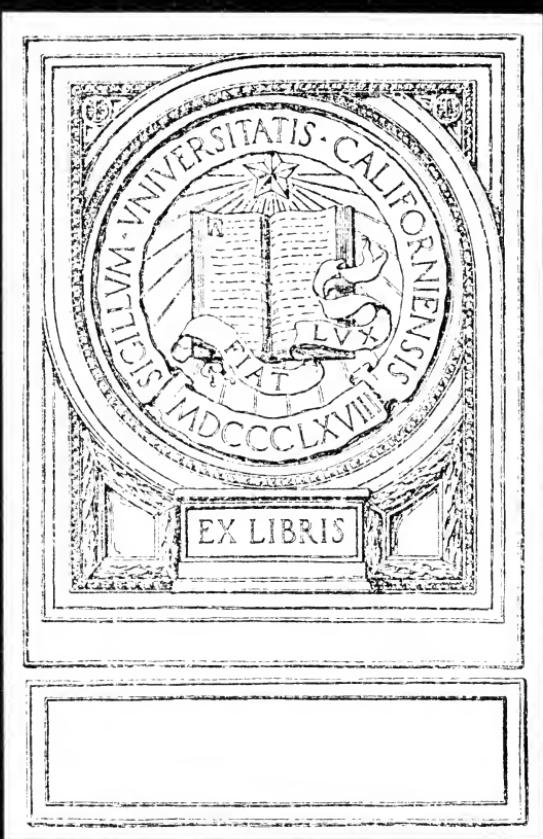
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HANDBOOK OF INSTRUCTIONS  
FOR  
RECORDING DISBURSEMENTS  
FOR SCHOOL PURPOSES

1916

C. F. WILLIAMS & SON, INC.  
ALBANY, N. Y.



HANDBOOK OF INSTRUCTIONS  
FOR  
RECORDING DISBURSEMENTS  
FOR SCHOOL PURPOSES

IN ACCORDANCE WITH THE UNIFORM SYSTEM  
PRESCRIBED BY THE UNIVERSITY OF  
THE STATE OF NEW YORK

COMPILED BY  
HIRAM C. CASE  
*Chief, Statistics Division*  
*New York State Education Department*

Price, 50 cents



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In presenting this book of instructions I wish to give due credit for valuable suggestions and criticisms to,—

The committee of superintendents composed of superintendents Weet of Rochester, Burdge of Wells, Blair of Schenectady, Shear of Poughkeepsie and Engelhart of Dunkirk.

To Dr. Geo. D. Strayer of Teachers College, Columbia University, and Mr. Ralph Bowman of the Rochester Bureau of Municipal Research.

To Dr. P. P. Claxton, United States Commissioner of Education.

To the committee appointed by the National Association of School Accounting Officers, consisting of August Hiller of Pittsburgh, Pa., L. C. Powers of Philadelphia, Pa., W. J. Flynn of Erie, Pa., and Hiram C. Case of Albany, N. Y.

To William A. Averill, Inspector in Elementary Education and Wallace E. Bartholomew, Inspector of Commercial Schools, both of the New York State Education Department.

HIRAM C. CASE

*Chief, Statistics Division*

*New York State Education Department*

30 May  
1910

## UNIFORM CLASSIFICATION OF SCHOOL EXPENDITURES

The books to be kept in this system are a voucher register, a cash book and a ledger. The voucher register will contain a record of every bill to be paid and will show the ledger account to which it belongs. It will, therefore, serve as the controlling account for the ledger.

The cash book will contain a record of all receipts and payments. The form of the cash book should be headed as follows:

CASH BOOK				
DR.	Date	From whom received	Purpose	Amount

CASH BOOK							
Date	To whom issued	Check num- ber	Amount paid	Discount	Deduct- ed for retire- ment fund	Total	Cr. Vouch- er num- ber

In the first money column, headed "Amount Paid," should be entered the actual cash payment. The column headed "Discount" is to be used in cases where firms give a discount for paying bills within a certain number of days. The actual amount paid plus the discount should equal the amount of the bill, which amount should be entered in the fourth money column headed

"Total." The third money column is headed "Deducted for Retirement Fund." When entering payments for teachers' salaries the actual amount paid should be entered in the column headed "Amount Paid," the amount to be deducted for the retirement fund in the column headed "Deducted for Retirement Fund" and the total of the two in the column headed "Total." If this work is correctly done, the difference between the receipts on the debit side of the cash book and the entries in the column headed "Amount Paid," on the credit side of the cash book, will always equal the cash balance on hand. In reporting expenditures, however, the amount entered in the column headed "Total" should always be reported. After making a report the cash book should be balanced with the total column by entering the total of the discount column and the column headed "Deducted for Retirement Fund" on the receipt side of the cash book as receipts.

The ledger will show the distribution of all expenditures. Ledger accounts will be kept with each of the following general classes into which expenditures have been divided, namely: GENERAL CONTROL (Regulative and Executive Service); INSTRUCTIONAL SERVICE (Supervision and Teaching); OPERATION OF SCHOOL PLANT; MAINTENANCE OF PLANT (Upkeep); FIXED CHARGES; DEBT SERVICE; CAPITAL OUTLAY (Acquisition and Construction); AUXILIARY AGENCIES AND SUNDRY ACTIVITIES. Separate ledger accounts should be kept with each activity to which these divisions apply. For example, under "Instructional Service," ledger accounts should be kept with: Elementary Instruction, Secondary Instruction, Vocational Instruction, Evening School Instruction, Open-Air School Instruction, Training School Instruction, Truant School Instruction, etc. So, under "Operation of School Plant" or "Maintenance of School Plant," ledger accounts may be kept with each school building.

In the large cities which have office buildings separate and independent from any school building, a separate ledger account should be kept for the office building under the head of each "Maintenance of School Plant" and "Operation of School Plant," and the total of the entries made in these two ledger accounts will answer item six on the annual report.

Cities which use special blanks for requisitions and orders will find it greatly to their advantage to provide, on these forms, spaces for indicating the location (office, department or building) and the function of each payment. This will aid in distributing the expenditures on the voucher jacket when the invoices reach the clerk.

The method of procedure in keeping these books should be as follows: When a bill is received by the clerk it should be checked to verify its accuracy. It should then be attached to one of the voucher jackets. On the voucher jacket it will be noted that each separate subdivision under the several ledger accounts is numbered. The number before the hyphen relates to the ledger form, the number after the hyphen relates to the column on that form. If the bill contains items that properly

come under different ledger accounts the items should be marked on the bill by placing before each the number showing the ledger form and the column in the ledger form to which it is to be posted.

The aggregate of items bearing the same numbers should then be entered on the voucher jacket in its appropriate place. The sum of the totals of all the ledger accounts thus represented should equal the total of the bill. For example, on a bill there are three items that are classified as janitor's supplies. The number of janitor's supplies on the jacket is 4-5; the number 4-5 should, therefore, be placed before each of these items on the bill and the sum of the three items thus marked should be entered on the jacket after the line numbered 4-5. If there were also on this bill three items of materials to be used in repairing the building these would be numbered 5-2 and the sum of the three items thus numbered would be placed on the voucher jacket on the line marked 5-2. If the work is correctly done the total entries on the voucher jacket will equal the total of the bill. Next enter in the voucher register in the first money column the total of the bill and then in the subsequent columns the total shown on the voucher jacket under each ledger form. If several ledger accounts are to be kept with any one class of expenditures the sum as entered on the voucher jacket should again be subdivided to meet this classification, as, for example: Under "Instruction" the several subdivisions should again be divided to conform to the number of ledger accounts kept under this head as, elementary instruction, secondary instruction, vocational instruction, etc.

A special blank form 10 is provided for distributing expenditures among several ledger accounts when separate ledger accounts are kept with different activities. When paid, entry should be made in the cash book as called for by the several headings. The items posted to each of the ledger accounts as they have been distributed on the voucher jacket and the voucher should be marked paid in the voucher register. The voucher should then be filed in its numerical order with paid bills.

In cities where the original bill is required to be kept in the comptroller's office, all bills should be rendered in duplicate, so that a copy may be filed in the superintendent's office also.

The following form for reporting expenditures at the close of the school year 1916-17 has been definitely agreed upon by the United States Commissioner of Education at Washington, the Commissioner of Education for New York State, the committee appointed by the New York State Association of School Superintendents to consider the question of uniform accounting, the committee appointed by the National Association of School Accounting Officers to investigate the matter and by the chairman of the National Education Association committee on standards and tests for measuring the efficiency of schools and school systems. Dr. P. P. Claxton, United States Commissioner of Education, said: "This form of report has been approved by the United States Commissioner of Education. The financial schedules of the United States Bureau of Education may be filed in either by copying these schedules directly or by making easy combinations as

explained in the schedules of the United States Bureau of Education." The reports to both Washington and Albany will be exactly identical and in the following form:

## PAYMENTS

### EXPENSES (Cost of Conducting School System)

EXPENSES OF GENERAL CONTROL (Overhead Charges)	LEDGER COLUMN	TOTAL	SALARIES	OTHER OBJECTS
<i>Business Administration</i>				
1 School elections.....	2-1			
2 Board of education and secretary's office (Code).....	2-2 2-3			
3 Finance offices and accounts (Code).....	2-2 2-3			
4 Offices in charge of buildings and supplies (Code).....	2-2 2-3			
5 Legal services (Code).....	2-2 2-3			
6 Operation and maintenance of office buildings.....	Forms 3 & 4			
7 Other expenses of business control.....	2-6			
<i>Educational Administration</i>				
8 Office of Superintendent of Schools (Code)	2-7 2-8			
9 Enforcement of compulsory education, truancy laws and census enumeration..	2-9			
10 Other expenses of educational control..	2-10 2-11			
10 Other expenses of educational control..	2-14			
<b>TOTAL EXPENSES OF GENERAL CONTROL..</b>				

EXPENSES OF INSTRUCTION DAY SCHOOLS	LEDGER COLUMN	TOTAL	ELEMEN- TARY	SECOND- ARY	NORMAL	VOCA- TIONAL	SPECIAL
<i>Supervision</i>							
11 Salaries of supervisors of grades and subjects.....	3-1						
12 Other expenses of supervisors.....	3-2						
13 Salaries of principals.....	3-3						
14 Salaries of principals' clerks and office assistants.....	3-4						
15 Other expenses of principals' office.....	3-5	3-6					
16 Other expenses of supervision.....	3-8						
<i>Teaching</i>							
17 Salaries of teachers.....	3-9						
18 Textbooks.....	3-10						
19 Other supplies used in instruction.....	3-11						
20 Other expenses of instruction.....	3-14 3-12						
<b>Total Expense of Instruction for Day Schools.....</b>							

EXPENSES OF INSTRUCTION NIGHT SCHOOLS	LEDGER COLUMN	TOTAL	ELEMEN- TARY	SECOND- ARY	NORMAL	VOCA- TIONAL	SPECIAL
<b>Supervision</b>							
21 Salaries of supervisors of grades and subjects.....	3-1						
22 Other expenses of supervisors.....	3-2						
23 Salaries of principals.....	3-3						
24 Salaries of principals' clerks and office assistants.....	3-4						
25 Other expenses of principals' office.....	3-5	3-6					
26 Other expenses of supervision.....	3-8						
<b>Teaching</b>							
27 Salaries of teachers.....	3-9						
28 Textbooks.....	3-10						
29 Other supplies used in instruction.....	3-11						
30 Other expenses of instruction.....	3-14 3-12						
Total Expense of Instruction for Night Schools.....							
<b>TOTAL EXPENSES OF INSTRUCTION</b> .....							

EXPENSES OF OPERATION OF SCHOOL PLANT	LEDGER COLUMN	TOTAL	SALARIES	OTHER OBJECTS
31 Wages of janitors and other employees.....	4-1			
32 Fuel.....	4-2			
33 Water.....	4-3			
34 Light and power.....	4-4			
35 Janitors' supplies.....	4-5			
36 Other expenses of operation of school plant (Code) .....	4-6 4-7 4-11			
<b>TOTAL EXPENSES OF OPERATION OF SCHOOL PLANT</b> .....				

EXPENSES OF MAINTENANCE OF SCHOOL PLANT	LEDGER COLUMN	TOTAL	SALARIES	OTHER OBJECTS
37 Repair of buildings and upkeep of grounds (Code).....	5-1 5-2			
38 Repair and replacement of equipment (Code).....	5-3 5-4 5-5 5-6			
39 Other expenses of maintenance of school plant.....	5-11			
<b>TOTAL EXPENSE OF MAINTENANCE OF SCHOOL PLANT</b> .....				

EXPENSES OF AUXILIARY AGENCIES AND SUNDAY ACTIVITIES	LEDGER COLUMN	TOTAL	SALARIES	OTHER OBJECTS
40 Libraries (exclude books) (Code).....	9-1	9-3		
41 Books (Code).....	8-8	8-12		
42 Promotion of health (Code).....	9-2			
43 Transportation of pupils (Code).....	9-4	9-5		
44 Care of children in institutions.....	9-6	9-7		
45 Provision of lunches (Code).....	9-8			
46 Community lectures (Code).....	9-9			
47 Social centers (Code).....	9-10			
48 Recreation (Code).....	9-11			
49 Other auxiliary agencies and sundry activities .....	9-12			
50 Payments to private schools (Code).....	9-13			
51 Payments to schools of other civil divisions (tuition).....	3-14	9-14		
<b>TOTAL EXPENDITURES FOR AUXILIARY AGENCIES.....</b>	<b>3-14</b>	<b>9-14</b>		

EXPENSES OF FIXED CHARGES	LEDGER COLUMN	TOTAL	SALARIES	OTHER OBJECTS
52 Pensions.....	6-1			
53 Rent.....	6-2			
54 Insurance.....	6-3			
55 Taxes.....	6-4			
56 Contributions and contingencies.....	6-5			
<b>TOTAL EXPENSE OF FIXED CHARGES.....</b>				
<b>TOTAL CURRENT EXPENSES.....</b>				

EXPENSES OF DEBT SERVICE	LEDGER COLUMN	TOTAL	SALARIES	OTHER OBJECTS
57 Redemption of bonds.....	7-1			
58 Payments to sinking fund.....	7-2			
59 Redemption of short term loans.....	7-3			
60 Payments of interest on bonds.....	7-4			
61 Payment of interest on short term loans.....	7-5			
62 Refunds (tax and tuition) (Code).....	7-6			
<b>TOTAL EXPENSE OF DEBT SERVICE.....</b>				

EXPENDITURES IN CAPITAL OUTLAY (Acquisition and Construction)	LEDGER COLUMN	TOTAL	SALARIES	OTHER SUBJECTS
63 Land (Code).....	8-1	8-3		
64 New buildings.....	8-2			
65 Alteration of old buildings.....	8-4			
66 Equipment of new buildings and grounds (Code).....	8-5	8-6		
67 Equipment of old buildings and grounds exclusive of replacements (Code).....	8-7	8-8		
	8-9	8-10		
	8-11	8-12		
<b>TOTAL EXPENDITURES IN CAPITAL OUTLAY</b>				
<b>TOTAL PAYMENTS FOR THE YEAR.....</b>				
<b>BALANCES AT CLOSE OF THE YEAR.....</b>				
<b>TOTAL PAYMENTS AND BALANCES.....</b>				

Before giving detailed instruction as to the distribution of expenditures on the ledger forms, it would be well fully to understand some general principles.

Throughout this entire scheme of expenditure distribution, payments are analyzed on the basis of *four features*:

- (1) the kind of work helped along by the payment.
- (2) the financial character of the payment as a fiscal transaction.
- (3) the object of the expenditure or the actual thing bought or service obtained.
- (4) the location benefited by the transaction to which the expenditure is chargeable.

In accounting terminology these four elements of the complete record of any payment are: (1) function; (2) character; (3) object; and (4) location. This system is therefore said to be arranged on the fourfold basis of function, character, object and location. The function is indicated by the title of the forms nos. 2 to 9 inclusive; the character is taken care of by the arrangement of the columns and box headings, and need not concern the bookkeeper; the object is shown by the columns invariably provided for "salaries" and "other objects" and by the code symbols; and finally, the location is recorded in the blank line provided at the top of each of the forms nos. 2 to 9 inclusive, which show the schools, buildings, departments, offices or playgrounds to which the items should be charged. All these terms are defined separately and in detail in the section devoted to definitions beginning on page 19.

It might be helpful to note that the title of the first column on form no. 2 reads simply "school elections," while the columns for the board of education provide separately for salaries and supplies. The reason for this is that in the course of the year the item of school elections will receive very few entries, the board of education will be charged with a large number of items and it is easier bookkeeping to keep salaries and other objects separate from the start by writing the amounts in two different columns. Now, at the end of the year, or at any time when a statement of expendi-

tures is desired by the school board or the superintendent, it might be necessary to know the total expense of *all salaries* or of *all supplies* or of all of any other object of expenditure. Thus far, on form no. 3, the bookkeeper has salaries and other objects separated in the one case of the school board and not separated in the other case of school elections. Naturally in order to get the amount for salaries, he must go over the list of items and pick out the entries for personal service. A glance at any of these nine forms will show that there are frequent columns headed "other expense of" instruction or administration or operation, etc. The entries in these columns in the course of the year may include salaries, supplies, services other than personal or other objects. Exactly the same thing applies to them as to column 1 on form 2.

In order to make it easier to locate entries for salaries among those for other objects in column one, form two, it is suggested that a symbol be placed in the column immediately preceding the first money column headed "code" and for the sake of uniformity the capital letter A is suggested to denote salary items.

Again column 11 on form 3 calls for "Other supplies used in instruction." At the close of the year it might happen that the total expense for kindergarten supplies would be wanted. This special item could only be separated by going over the entries in this column and picking out those for kindergarten purposes. This selection would be made easier if a symbol in the code column readily indicated the items desired. The same thing might apply to distinguish substitute teachers from regular teachers, both of whose salaries would be entered on column 9 of form 3.

In each of columns 3, 4, 5 and 6 on form 5, entries are made both for repair and for replacement of equipment. Occasions might arise when it would be imperative to know how much was spent for replacing equipment and how much for repairing it. Here again appropriate symbols in the code column would greatly assist the bookkeeper in finding the figures wanted.

Any symbol so used is known as a code which may consist of a letter, a number or any combination of letters and numbers as defined in the section giving the definition of code on page 20.

For the sake of uniformity and to make it easier for the superintendents of neighboring cities to know that they are talking about the same thing when comparing items the following general code symbols are recommended:

FOR SCHOOL BUILDINGS numbers are suggested when occasion arises for using a code.

D Day schools	N night schools
V vocational or agricultural	TC training class or school
school	

When used, these letters should be written *after* the number of the school building.

FOR INSTRUCTIONAL SERVICES.

S supervision	TC training class or school
EI elementary	N night school
Sec secondary	V vocational or agricultural
	Kg kindergarten

## FOR THE OBJECTS OF EXPENDITURE.

A personal service (salaries)	C supplies and materials
B services other than personal	D equipment
Rr repairs	O capital outlay
Rl replacements	

This entire matter of the use of a code is suggested merely for those offices in which these abbreviations will be a short cut in the bookkeeping procedure. All forms are provided in addition to the code column, with a wide column at the left, headed "to whom or for what" in which all necessary information about any payment may be written in full or in such abbreviated form as may be convenient.

Two fundamental distinctions are emphasized in the definitions beginning on page 19, to which careful attention is called:

(1) Supplies are distinguished from equipment.

(2) Replacements are distinguished from capital acquisition.

Both of these distinctions are fully explained in the directions for making entries in all columns as well as in the definitions.

Beginning on page 23 will be found a list of articles used in school systems which should always be classified as supplies and beginning on page 25 will be found another list which should always be classified as equipment. Any equipment when originally purchased, that is if none like it has ever been owned by the school before, or if it is in addition to the quantity heretofore owned, should be entered under the head of capital outlay (O), but equipment bought to replace other equipment that has been worn out should be entered under maintenance, as a replacement (Rl).

It should be distinctly understood that this handbook is not intended to describe a complete accounting system. The object of this plan is to get a uniform system of reporting payments for school purposes. Any city or school district may use both in its purchasing and accounting procedure, many bookkeeping forms such as requisitions, orders, contracts, invoices, vouchers, voucher-checks, order registers, price lists, inventories, pay-rolls, appropriation-ledgers, fund accounting forms, general ledgers, cards, code tables for mechanical tabulation, etc., all of which lead up to the final distribution of payments—the subject alone of this pamphlet. In the future those wishing to maintain a complete and scientific accounting system should endeavor to have their budgets made to fit the forms of the accounts here presented when there will be no difficulty whatever in fitting these forms with any scientific accounting system.

## DISTRIBUTION OF EXPENDITURE ITEMS

In the numbers below, the figure before the hyphen indicates the number of the ledger form, the figure after the hyphen shows the column on that particular form in which the group of items should be entered.

### FORM 2—GENERAL CONTROL—(REGULATIVE AND EXECUTIVE SERVICE)

#### Business Administration

**2-1** School Elections or school meetings, pay of election officers, printing and posting notices, advertising, etc., car fare, printing of ballots and instructions, cartage, postage and messenger service and any other payments involved in the entire business of school elections.

In this and in every other column where payments for both salaries and other expenditures may be made, be sure to code every expenditure for salaries using the symbol "A" so that these salary payments (personal service) may be readily separated from the other expenditures at the close of the year in making the annual report.

**2-2** Salaries of business administration including board of education, secretary's office, etc.

In the larger cities having separate offices for "Finance accounts, Management of buildings and supplies, Secretary's office" the salaries of the several employees should be entered in this column and a code designation given to each so that the expenses of each department can be readily separated for the annual report. This applies also to column 2-3 so that the other objects of expenditure for these departments can be readily separated for the annual report. All school departments are liable at times to have expenses for legal service; whenever this occurs these expenditures should be coded for the reason stated above. If the superintendent's clerk acts also as clerk of the board of education, divide the salary between columns 2-2 and 2-7 in proportion to the time devoted relatively to the board and to the superintendent's office.

**2-3** Supplies, stationery, check books, postage, account books, requisition and order blanks, teacher's contract blanks, etc.

Exercise extreme care to distinguish between supplies and equipment. Read carefully the definitions of supplies on page 22 and equipment on page 21 and consult the list of articles to be considered as supplies beginning on page 25 and as equipment beginning on page 23. Any new equipment originally bought for these offices should be entered as capital outlay. (See definition on page 19.) Any new equipment bought to replace equipment worn out or broken should be entered under "Maintenance of school plant."

**2-4** Blank Column. This column may be used for any further subdivision of expenses of business administration.

For instance, a city having a separate department of finance and accounts or for managing buildings and supplies may enter the total expenses for these departments in columns four and five instead of entering them in column two and coding.

**2-5** The same applies as to column 2-4.

**2-6** Other expenses of business administration.

(Exclusive of superintendent's office.) Traveling and hotel expenses of school board members; telephone toll service; telegram and messenger service for the board of education as distinct from the superintendent's office; advertising, printing annual report, bulletins, pamphlets, etc., copying tax roll, periodicals for board.

#### **Educational Administration**

**2-7** Salaries of superintendent and office assistants. Salaries of clerks and stenographers in the superintendent's office; payments to substitute teachers assisting superintendent in clerical capacity, but the pay of substitute teachers for teaching should be entered in column 3-9. If any of these employees devote a determinable portion of their time to the board of education divide their salaries between this column and 2-2.

**2-8** Superintendent's office supplies. Stationery, postage, typewriter supplies, blank forms, record cards.

**2-9** Other expenses of superintendent's office (exclusive of board of education). Traveling and hotel expenses of superintendent and assistants; telephone toll service, telegram and messenger service for superintendent and assistants; printing superintendent's pamphlets, bulletins, etc., periodicals for superintendent's office.

**2-10** Salaries of attendance officers, census enumerators, etc.

**2-11** Other expenses incurred in the performance of enforcing the Compulsory Education Law or taking the school census. Attendance officers' report blanks, cards, post cards, notification blanks, car fare, census enumeration blanks and supplies.

**2-12** Reserved for further subdivision of expense of educational direction and control if desired.

**2-13** Reserved for further subdivision of expense of educational direction and control if desired.

**2-14** Other expense of educational control by the superintendent of schools as distinct from other expenses of business control by the board of education.

**2-15** Total expense of general control.

#### **FORM 3—INSTRUCTIONAL SERVICE**

**3-1** Supervisors' salaries. Where a supervisor gives a portion of his time to teaching, distribute the salary between 3-1 and 3-9 in proportion to the time devoted to supervision and teaching respectively.

**3-2** Other expenses of supervisors of grades and subjects. Traveling and other expenses allowed in attending conventions, institutes, etc., street car fares, report blanks, stationery used by supervisors.

**3-3** Principals' salaries. If principals teach, divide the salary between 3-3 and 3-9 proportionately to the relative time devoted to supervision and teaching as above.

**3-4 Salary of principal's clerk.** Supply teachers acting in that capacity in principal's office. If any of these persons teach, divide the salary as above between 3-4 and 3-9.

**3-5 Principals' office supplies.** Stationery, blank forms, report cards, class books, attendance registers, permanent record cards, etc.

**3-6 Other expenses of principals' office.** Traveling and other expenses allowed in attending conventions, institutes, etc., car fare.

**3-7** Blank column reserved for further classification if desired.

**3-8 Other expense of supervision.** Teachers' traveling and other expenses allowed in attending conventions, institutes, etc., cost of institute speakers, and other institute cost. Common sense must be used to decide just where supervision leaves off and teaching begins. In general this matter can be settled by answering the question, "Does the item paid for actually teach the children or does it make better teachers?"

**3-9 Teachers' salaries.** Exclude proportionate part of salary for time spent as supervisor, principal, principal's clerk or superintendent's assistant. This includes teachers of all grades and subjects.

**3-10 Textbooks** if furnished to pupils. If textbooks are furnished only to indigent pupils, charge in column 9-13. Include supplementary reading books.

**3-11 Other supplies used in instruction.** This includes paper, chalk, ink, pencils, other schoolroom supplies, laboratory supplies and materials, supplies used in teaching cooking, sewing, drawing, manual training, art, music, kindergarten and physical training, etc. It should be noted that a supply is something, the use of which involves its consumption, breakage or probable loss, while a piece of equipment is an article which is used year after year. Care should be taken to exclude from supplies used in instruction any article made of durable material which is supposed to last year after year with reasonable use. No permanent laboratory apparatus or equipment is to be included in this column. Supplies for recreation, athletics, school gardens, school lunches and all other auxiliary activities enter on form 9 and not in this column.

**3-12 Commencement exercises and exhibits.** Expense of music, palms, printing programs, renting chairs, moving piano, etc., for commencement exercises or school entertainments.

**3-13** Blank, reserved for further subdivision of instructional service if desired.

**3-14 Other expenses of instruction.** Apportionment or tuition paid to orphan asylum or other school districts on the basis of instruction; street car fare of teachers where allowed.

**3-15 Total expense of instructional service.**

**FORM 4—PROVISION AND CARE OF PROPERTY—OPERATION OF PLANT—(PROPRIETARY SERVICE)**

**4-1 Wages of janitor and other employees.** Janitors' salaries, pay of janitors' helpers, salary of switchboard operator, watchmen, engineers, matron.

**4-2 Fuel.** Coal and other fuel.

**4-3 Water.**

**4-4 Light and power.** Gas, electric current, etc.

**4-5 Janitor's supplies,** brooms, mops, soap, dusters and other cleaning supplies which are consumed in using or are not expected to last from year to year. Electric bulbs and other lighting supplies, paper cups and toilet supplies.

**4-6 General care of grounds.** Mowing lawns, cleaning walk, trimming shrubs, caring for flower beds, etc.

**4-7 Services other than personal.** This includes such contractual service as cartage, hauling away ashes, and other transportation of things, storage and care of vehicles, telephone rental, telegrams for ordering supplies, disinfecting and laundry service, piano tuning. But cartage on supplies and materials bought for use of the schools or plant when being delivered should be added to the cost when determinable.

**4-8** Reserved for further subdivision if desired.

**4-9** Same as 4-8.

**4-10** Same as 4-8.

**4-11 Other expense of operation.**

**4-12 Total expense of operation of plant.**

#### FORM 5 — PROVISION AND CARE OF PROPERTY (PROPRIETARY SERVICE) MAINTENANCE OF PLANT — UPKEEP

**5-1 Upkeep of grounds (repairs).** Regrading, resodding, restoration of lawns, repair of drains, walks, fences, driveways, and other non-structural improvements, labor and materials used in restoring the grounds to their original condition. No improvement of the grounds in the nature of permanent additions (capital outlay) should be charged here.

**5-2 Repair of buildings.** All building repair work, labor, materials and supplies used in repairs; repainting, redecorating, but not painting, decorating, etc., when done for the first time in a new building, in which case the expenditure is capital outlay. Do not include building alterations other than repairs.

**5-3** All repair work, labor, materials and supplies used in repairing or replacing the heating, lighting, plumbing and electrical equipment.

**5-4** Purchase of any scientific apparatus to take the place of old apparatus that is worn out or destroyed. When old apparatus is replaced with apparatus which is an improvement on or more elaborate than that previously used the amount by which the cost of the new apparatus exceeds that of a replacement with the original sort should be charged to capital outlay in columns 8-7 or 8-11, and only the amount covering the replacement of apparatus similar to that previously used should be charged here. In this column as a part of the cost of apparatus upkeep, should be added freight, expressage and messenger used in sending apparatus to the factory for repairs and the freight and express charges on new parts purchased for replacement.

**5-5 Repair and replacement of furniture** includes all new pieces bought in order to restore the outfit to its original number, completeness or

usefulness. If 24 new desks are purchased, and if 15 of them are used to replace 15 old desks, these 15 should be charged here. If the remaining nine were bought to increase the total number of desk accommodations, they should be charged to capital outlay, column 8-6 or 8-10.

**5-6 Repair and replacement of other equipment.** Care should be taken to include here the replacement of many articles of equipment, usually charged to supplies, such as hammers, hatchets, axes, shovels, scoops, hand tools, flags, waste baskets, etc., when bought to take the place of ones lost or worn out.

5-7

5-8

5-9

5-10

} Reserved for further analysis of upkeep if desired.

**5-11 Other expense of maintenance.** Assessments for repairing sewers but not for new sewers. Care should be taken to enter on this form 5 only payments which result in the repair, replacement and restoration of property which is supposed to last year after year. The bookkeeper is cautioned against any loose interpretation of the terms "maintenance" and "upkeep" which would result in bringing into this column any items of operating expense.

**5-12 Total expense of maintenance of plant.**

#### FORM 6 — FIXED CHARGES

**6-1 Pensions for teachers, janitors and other employees, payments to retirement funds, sick funds.**

**6-2 Rent of temporary or emergency quarters, office room, store room, playgrounds, athletic fields for meets, rent of typewriters, adding machines, tabulating machines.**

Code as operation of plant rent of schoolrooms. Code as business administration rent of offices, store rooms, typewriters, adding machines. Code as educational administration rent of athletic fields for meets.

**6-3 Insurance on buildings and equipment, boiler insurance, automobile insurance. Liability insurance.**

**6-4 Taxes.**

**6-5 Contributions to charitable societies, to educational institutions, for celebrations, school exhibits and entertainments, membership of school department employees in associations.**

Contingencies, misappropriations, payments due to accident or neglect, payments resulting from theft, other unforeseen expenditures not chargeable to other items.

**6-6 Total fixed charges.**

#### FORM 7 — DEBT SERVICE

**7-1 Payment of bonds direct.**

**7-2 Payments to sinking fund.**

**7-3 Redemption of short term loans.**

7-4 Interest on bonds.

7-5 Interest on short term loans.

7-6 Refunds. Return of taxes, tuition, etc., erroneously paid.

7-7 Reserved for further analysis if desired.

7-8 Total expense of debt service.

**FORM 8—CAPITAL OUTLAY (ACQUISITION AND CONSTRUCTION)**

**8-1 Land.** New land.

**8-2 New buildings.** The amount to be entered in this column should be limited to the cost of the structure itself exclusive of plumbing, wiring, heating and ventilating equipment, which should be charged separately in other columns on this form.

**8-3 Improvement of new grounds.** Anything done to grounds in the way of a new feature, such as setting out trees, posts, flag poles, ornaments, walks, etc., when done for the first time.

**8-4 Alteration of old buildings (not repairs).** Tearing out walls, enlarging rooms, building of additions, putting in partitions, but no repair work. While an alteration may not enlarge or make a building more valuable, it does make it more useful for school purposes, and this change costs money, which is spent to "complete" the part of the building altered, even years after the original date of building.

**New buildings and grounds only**

**8-5 Heating, lighting, plumbing and electrical installation** which is built into the structure as well as that which is removable or portable. Electrical equipment does not include electric light bulbs, which are janitors' supplies.

**8-6 Furniture.** Tables, chairs, desks, cupboards, filing cabinets, racks, stands, etc., but not typewriting machines, adding machines, electric fans and other mechanical contrivances which constitute office equipment rather than furniture.

**8-7 Instructional apparatus, physical, chemical, biological and other scientific laboratory and demonstration apparatus,** including all fine and laboratory tools. The list of articles to be classed as supplies and equipment should be consulted in making entries in this column. Include apparatus for vocational, domestic science, manual training, measuring instruments such as scales, calipers; drawing instruments music, art and other special departmental instruction. Equipment of vocational shop with machinery, drawing boards, drawing instruments; the entire equipment of classrooms and demonstration rooms for teaching cooking, sewing, sanitation and household science. The furniture and furnishing of rooms which are fitted out to serve as model dining rooms, model bed rooms and model bath rooms should be charged here as educational equipment. It will be seen that columns 5, 6, 7 and 8 include everything put into a new building and everything used in it which is supposed to last from year to year. The only class of articles excluded is supplies which are actually consumed when used.

**8-8 Other equipment.** Office equipment exclusive of furniture. Type-

writers, adding machines, calculating machines, mimeographs and duplicating machines, pencil sharpeners and other mechanical contrivances and labor-saving devices, electrical fans, water coolers. Lawn mowers, step ladders, shovels and all janitors' tools which are expected to last year after year.

**For old buildings and grounds only**

8-9      The items to be entered in these four columns are identical with  
 8-10     those belonging in the preceding columns 8-5 to 8-8; the columns  
 8-11     are simply repeated for old buildings and old grounds. Great care  
 8-12     should be taken to enter in these columns only expenditures for  
 pieces of furniture and other equipment which add to the quantity  
 of equipment previously possessed. Care should be taken to exclude  
 all purchases of new articles which are bought to replace the loss of  
 equipment previously owned. Such payments should be entered  
 in columns 3, 4, 5 or 6, form 5. If a worn-out heating plant, a high  
 school laboratory equipment or a set of office furniture in an  
 old building is replaced by a new outfit costing appreciably more  
 than the original equipment, a charge should be made to the repair  
 and replacement of equipment in columns 5-3, 5-4 or 5-5, equal to  
 what it would cost to replace the old equipment with new of the  
 same kind as the old (not its present value) and the remainder of the  
 payment should be entered as capital outlay in this column.

8-13 Reserved for further analysis when desired.

8-14 Other capital outlay.

8-15 Total expenditure in capital outlay.

**FORM 9 — AUXILIARY AGENCIES AND OTHER SUNDAY ACTIVITIES**

**Libraries**

9-1 **Salaries** of librarians, assistants, clerks, stenographers and pages engaged exclusively in library work. If only a part of time is given to library divide salary and charge here such part as is given to this work.

9-2 **Books, repair and replacement, periodicals, pamphlets.** This includes reference books, dictionaries, encyclopedias, etc. When purchased for the first time all library books should be coded as "capital outlay," permanent equipment, and entered in column 8 or 12 on form 8. Books purchased to replace other copies of these same books should be entered in this column, but should be coded as "replacements" or "upkeep." Payments for the rebinding and other repair of books should be entered here, but should be coded as "repairs" and kept distinct from replacements. Enter all postage, expressage, messenger service and other expenses of bringing the books into the library in this column as a part of the cost of the books. If the number of entries for new library books is so small that it would be troublesome rather than helpful to have a separate capital outlay form number 8 for this purpose, these entries may be made in this column carefully coded to distinguish them from replacements.

9-3 **Other expense.** Tables, chairs, filing cabinets, desks and other furniture for the library—code either "capital outlay" or "upkeep," according to whether it is replacement or additional equipment. In either case,

freight, expressage and cartage incurred in bringing furniture into the library when purchased, should be entered in this column as part of its cost. Transportation of librarian or library staff; transportation of any piece of library property at any time subsequent to original purchase; hotel expense of librarian and staff; storage and care of library delivery wagon; printing and advertising, repair of equipment and furniture, belong in this category and should be coded as "services other than personal." Stationery, index cards, call slips, record books, accession books, letter trays, gummed letters, paste, tape, charging cards, etc., belong here and should be coded as "supplies." If the number of entries for newly acquired furniture and other library equipment is such that it would be easier for the bookkeeper to write them on a separate capital outlay form, than to pick them out with the aid of the code at the close of the year, a separate form number 8 should be kept, using columns 6, 8, 10 or 12 for furniture and other equipment.

#### **Health service**

**9-4 Medical inspection.** Salaries, fees of medical inspectors, traveling expenses, medical supplies, blanks, office supplies, furniture and equipment, and any other expense that has directly to do with medical inspection.

**9-5 Nurse service.** Salary of school nurse, car fare, nurse supplies and any other expense that has directly to do with nurse service.

**9-6 Dental service.** Salary or fee of dentist, office equipment and dental supplies and any other expense that has directly to do with dental service.

**9-7 Other expense of health service.** Free treatment, operations, glasses, transportation and other relief work or treatment prescribed and carried out as the result of medical inspection and nurse examination.

#### **Other sundry activities**

**9-8 Transportation of pupils.** Car fare, payment of contracts for transportation or any other expense directly relating to the transportation of pupils.

**9-9 Maintaining of children in institutions exclusive of instruction.** All payments for the subsistence and care of children in asylums and other institutions exclusive of the cost of instruction, which should be charged to "other expense of instruction" column 14 form 3, and coded to show that the charge should be made to the institution as being located outside of the local public school system.

**9-10 Provision of lunches.** Wages, supplies, materials, equipment and other objects of expense for the work of providing school luncheons.

**9-11 Community lectures and social centers.** Salaries, fees, transportation, equipment, rent of hall, printing of programs, furnishing music, palms and decorations, janitor service and all other payments incurred in maintaining community lectures and social centers.

**9-12 Recreation.** Salaries and wages of directors, supervisors, teachers and attendants having to do with playgrounds and recreation centers, school athletics, track and field meets, contests, field days, matched games and all other exercises of a recreative nature not included as a part of

the regular curriculum. Although included in a single column on these forms payments for recreation include a wide range of expenditures as this term here embraces all athletic and recreational activities not classed as instruction in physical training. Payments for physical training should be entered upon form 3 as for any other kind of teaching. Gymnasium apparatus, dumb bells, wands, Indian clubs and other equipment used by classes in physical training should be entered on the capital outlay form 8 as instructional apparatus in columns 7 or 11. Payments for grand stands, platforms, track fences, posts, hurdles, foot ball goal posts, base ball plates, athletic uniforms, etc., used by teams and not by classes under instruction should be entered in this column and coded as capital outlay or maintenance.

**9-13 Other expense of sundry activities.**

**9-14 Payments to private schools and schools of other civil divisions** for the subsistence, support and care of pupils but not payments for tuition or instruction which should be entered under "other expense of instruction" in column 14 on form 3 educational service. Care should be taken to distinguish payments to public and private institutions in column 9 from payments to schools in column 14.

**9-15 Total expense of auxiliary agencies and sundry activities.**

It will be observed that in a number of instances all of the expenses for a single function such as lectures, social centers, recreation, lunch provision, etc., are to be placed in one column. In such cases it is desirable to carefully mark the object of each expenditure as to whether it is for salaries, equipment, supplies, replacement or what not. This can be done by using a symbol or abbreviation for each object of expenditure and by entering this symbol or abbreviation in the column at the left of the ledger page headed "Code." To illustrate, on form 9, column 3, enter all of the expenses connected with the library other than salaries and expenditures for books, periodicals, etc. These expenditures may be for a great variety of purposes. Some additional furniture may be wanted for the library. This would be a capital outlay. The abbreviation O. may be understood to mean capital outlay and this abbreviation may be placed in the code column on a line with the expenditure for the new desk. That will indicate that this particular item of expense was a capital outlay. A new chair may be needed to replace one that has been broken or worn out. This would be a replacement and would be charged to maintenance. The abbreviation R1 may be used to indicate that this expenditure was for maintenance of the library and may be placed in the code column on the line with expenditure. It will then be easy if it is desired to analyze the library expenditures as capital outlay, maintenance, etc.

If superintendents prefer they may write in full the purpose, character or object of any payment in the wide column at the left of each sheet instead of using the code column.

## DEFINITIONS OF ACCOUNTING TERMS

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**Acquisition.** The act of becoming possessed of any piece of physical property, large or small, from a meterstick to a high school building; usually called capital acquisition.

**Administration.** The name given to one of the six so-called *character* groups of expenditures, referring to payments made for control, management, regulation, and executive work as distinct from payments for the actual performance of the work thus regulated. The board of education *administers* the entire system; the superintendent *administers* his control of the schools; the teacher, on the other hand, *operates* the function of teaching; the janitor *operates* the function of caring for and running the school plant; the truant officer *operates* the enforcement of the compulsory attendance law.

**Alteration of buildings.** This term, form 8, column 4, means the work of tearing down walls, putting in windows, partitions, walling up windows or doors, or additions to buildings, all of which makes the building more convenient for a desired purpose. All repair and restoration work should be carefully excluded from this item.

**Analysis.** The rewriting of the elements which go to make up the total of a payment, thereby separating the total into its component parts according to any desired segregation.

**Auxiliary agencies.** All work carried on by the school system or under the auspices of the board of education other than regular instruction, and the regulative and proprietary service incident to such instructional service. This includes:

Library service;

Health service: medical inspection; nurse service; dental service; treatment;

Transportation of pupils;

Provision of school luncheons;

Community lectures and social centers;

Recreation: playgrounds, athletic games, meets, contests; recreation center work;

Provision of free textbooks to *indigent* pupils, in cities which do not furnish books to all pupils. This item is chargeable to the charitable activity rather than to the cost of instruction.

**Capital outlay.** The payment of money for anything which results in an increase in the total amount of property possessed by the school system, whether that increase is large as in the case of a new high school building, or small as in buying a new typewriter for the superintendent's office.

Capital outlay includes a great variety of payments, the only characteristic required being that the payment must result in an increase in the amount of property. Note that only expenditures for *additional* property is capital outlay. All other purchases are for repairing or replacing pieces of property already possessed or for supplies. In the one case the charge should be made to *upkeep* and in the other to *operation*.

Capital outlay may include, therefore, payments for:

- 1 — personal service, architects, contractors, etc.
- 2 — transportation;
- 3 — the subsistence and support of persons engaged on any errand relating to the actual building of structures or purchase of equipment;
- 4 — telegrams, telephone, messenger and other communication service in connection with building operations;
- 5 — advertising for bids, printing of contracts;
- 6 — materials and supplies used in building;
- 7 — equipment, furniture furnishings, apparatus, tools, etc.

**Character.** One of the three bases of expenditure analysis, the three being (1) function, (2) character and (3) object. Every payment made belongs in one of six possible groups of payments according to the financial character of the transaction. These six character groups are:

- 1 — Administration.
- 2 — Operation.
- 3 — Upkeep. (Maintenance.)
- 4 — Fixed Charges.
- 5 — Contingencies.
- 6 — Capital Outlay.

It should be noted that the *character* of a payment merely indicates the nature of the financial transaction with reference to the fiscal procedure involved. The character does not show the kind of work accomplished or furthered by the payment nor the thing bought for the money, i. e., the services of persons, communications, transportation, supplies, equipment or what not. The character shows whether the money spent was for administrative purposes, for operative purposes, for upkeep, whether it was a fixed charge, a contingency or capital outlay. The six groups of payments are defined separately in alphabetical order.

**Code.** A symbol, or an abbreviation used to tell something about a payment which is not shown by the title of the sheet, or the heading of the column in which the payment is entered. For example, column 8-5 contains all expenditures for heating, lighting, plumbing and electrical equipment of new buildings. If it is desired to analyze these expenditures so as to show how much was spent for each kind of equipment for which no special column has been provided, a code or symbol may be used to indicate each sort as Lt for lighting, Ht for heating, Pl for plumbing and El for electrical. These symbols would then be entered in the "code" column on the same line with the expenditure to indicate what it was for. If this were done for all expenditures entered in this column they could at any time be analyzed so as to show just what has been spent for each separate object.

**Contingencies** are unforeseen expenditures and constitute one of the *characters* of payments. When the expense is occasioned by mistakes, accidents, neglect, theft or other emergency not provided in the usual course of events, it is characterized as contingent.

**Contributions** include payments to charitable institutions, payments for celebrations, exhibits and entertainments, and membership fees for employees and officers in societies and associations.

**Debt service.** Interest on bonds and short term loans and the redemption and repayment of the principal of bonds and short term loans.

**Equipment.** Any physical object exclusive of structures supposed to last year after year with reasonable use.

All furniture, apparatus, tools, appliances, machines, lighting and plumbing fixtures or any other article of durable material which is expected to last year after year when used reasonably. Equipment differs from supplies in that the latter are used up or consumed in their use, while the former is supposed to be used year after year.

**Fixed charges.** A subdivision of proprietary service, including rents, insurance, taxes, pensions, contributions, contingencies. Pensions and contributions are included under fixed charges because payments of this sort are recurrently consuming a portion of school funds and this available money is here regarded as so much property. A second reason is that all other fixed charges have to do principally if not exclusively with property.

**Function.** This term means some kind of work performed and is the basis of modern municipal departmental accounting. Every city department exists for the purpose of performing some particular service for the community. This service is the department's function. The function of a fire department is the protection of life and property; the function of a school department is the education of the city's children. For purposes of accounting every department performs three main functions. 1, the control of the department; 2, the provision of a place to work and things to work with; 3, the actual performance of the particular work of the department. A school system has, therefore, the following functions:

- 1 Regulative and executive service, which is the work of the board of education, the superintendent of schools and other officers of general control.
- 2 Proprietary service or the provision, care and disposal of property, including the the janitor's operation of the plant and the work of up-keep performed by the repair men.
- 3 Instructional service, consisting of the actual teaching and its supervision.

Many cities are adding the fourth function of social service, which has already been defined as an auxiliary agency.

**Furniture** consists of desks, chairs, tables, filing cabinets, cases of drawers, book shelves and book cases, cupboards and other containers not built into the building. It is immaterial whether furniture is of wood or steel. In general, furniture is that on which work is performed or the container in which the apparatus, equipment or supplies is kept or stored as in contrast to other equipment with which the work is actually performed, as typewriters, adding machines, scientific apparatus, tools, etc.

**Maintenance.** A synonym for upkeep, which denotes the character of payments made in performing the proprietary service of caring for property; see Upkeep.

**Object.** One of the three bases on which the analysis of payments is made, function, character and object. The object of a payment shows the actual thing bought or obtained. There are several groups of objects: personal service; services other than personal; materials and supplies; equipment; land, structures and non-structural improvements; rights, obligations and payment of debt; rents, privileges, interest, taxes, insurance and depreciation; pensions; contributions; losses and contingencies. These objects are defined separately in this list.

**Operation.** Operation is one of the six characters of payments. Operation denotes that the money was spent in the daily performance of

teaching or in the running of the physical plant. The teacher is said to operate the sub-function of teaching, performing an instructional service. The janitor operates the function of care of property, performing a proprietary service. The notion of operation excludes administration, upkeep and capital outlay.

**Operation of school plant.** Payments relating to the daily running of the physical plant, including buildings, grounds and equipment. The operation of the plant includes cleaning, disinfecting, heating and all work which is repeated each day, week, month or season except repairing. Here belongs the work of taking down, moving and setting up of desks, playground apparatus, gymnasium apparatus when such moving is a regular part of the year's work, but not original installation. It includes the mowing of grass, shoveling snow, hauling away ashes, etc. The rental of telephones is an expense of this daily running of the plant as is also the salary of the switchboard operator. Operation should never include up-keep or capital outlay.

**Outlay.** See capital outlay.

**Personal services.** Salaries, wages, fees and other compensation to persons usually on regular pay roll. This category also includes special awards and bonuses.

**Proprietary services.** The provision, care and disposal of property. Payments for proprietary services include capital outlay, operation, maintenance and fixed charges as already defined.

**Refunds** are obligations on part of the board of education by reason of which payments must be made such as refunds of tuition and taxes erroneously paid, deposits to cover breakage, etc. Refunds belong to a group of expenditure objects known as "rights, obligations and payment of debt."

**Regulative and executive services.** Regulative service is the work of the board of education in determining upon policies, rules and procedure; executive service is the work of the superintendent as chief officer of the board of education carrying out the regulations of the board.

**Services other than personal.** Transportation of persons, transportation of things, subsistence and support of persons, subsistence and care of animals and storage and care of vehicles, communication service, telephone, telegraph, postage, messengers, etc., printing, binding and advertising, furnishing of heat, light and power, repairs to equipment and structures, special and miscellaneous services.

**Supervision.** One of the two subfunctions of instructional service. Payments for supervision include all which are incurred in the work of maintaining and improving the efficiency of teachers and their teaching.

**Supplies.** Any material or article the use of which results in the physical consumption of the thing used. This excludes the notion of the continued use, for year after year, of the same article or piece of property as is the case with tools, machines, furniture and apparatus, which are equipment. The use of paper, nails, paint, ink, chalk, coal, oil, sweeping mixture, etc., actually destroys the substances or uses them up; hence they are classified as supplies.

**Tuition.** The cost of services for instruction, usually paid to an institution or a school in another district. Tuition never includes the care or subsistence of persons, as this has nothing to do with teaching or its cost.

**Upkeep.** One of the six characters of payments. Upkeep characterizes all payments made in the restoration of any piece of property to its original condition of newness, completeness or efficiency. It is synonymous with maintenance and repair work. The notion of upkeep excludes operation and capital outlay.

## LIST OF ARTICLES TO BE CONSIDERED AS EQUIPMENT

The following list of articles has been definitely agreed upon as constituting, for accounting purposes, the *equipment* of the school system in distinction from the *supplies* used in the system, which are found in the list following that of equipment. It is recognized by the committees and consultants who prepared this classification, that numerous items in this list of *equipment* are customarily charged as supplies by many bookkeepers; also that there are many articles which are on the border line between supplies and equipment, with ample ground for dispute as to the exact category in which they belong. All bookkeepers and clerks using this entire scheme of expenditure distribution, are, for this very reason urged to adhere strictly to the lists here published in determining whether a given item is a supply or a piece of equipment. The value of the final figures resulting from the totals of the nine analysis forms prescribed depends in no small measure on the care with which these directions are observed.

adding machine	binding equipment	camera	clothes wringer
addressing machine	binoculars	can opener	coal hods
adjustable handle with tools	bit, horse	candelabrum	coal screen
anvil	bit, tool	card holders	coal scuttle
ash can	bit brace	carpet	coal shovel
atlas	blackboard	card pockets	coffee grinder
auger	blackboard	card racks	coffee pot
auger bit	passes	carpenter's gage	colander
automobile	blankets, animal	carpenter's horse	collapsible table
automobile horn	blankets, bed cover	carpenter's square	cooking equipment
awls	block cutters	carpenter's work	cooking stove
awning	blotter holder	bench	cord holder
axe	boiler	carpet beater	corkscrew
balances	books	carpet stretcher	cover for type-writer
ballot box	book cases	carpet sweeper	couch
band saw	book racks	carts	crockery
banner	book supports	carving knives	cups
barometer	bottle, syphon	cash box	curtains, stage
bathroom fixings	bottle, vacuum	chafing dish	curtains, window
battery	bowls	chairs	dating machine
bed	bread board	chair pad	desks
bed cover	bric-a-brac	chart	desk basket
bed spread	bridle	check protector	desk lamp
bed springs	brief case	chisel	dictionary
bed tick	broiler	chopper	dishes
bedding	bucket	clocks	door opener
bell	buggy	circuit breaker	door screen
bellows	bus	clamps	document case
bench	busts (art)	clay working	drafting instruments
bicycle	cabinets	equipment	drafting machine
billiard table	calculating equipment	cleaver	drawing boards
billing machine	calendar stand	cloth working	drawing compasses
binder	call bell	equipment	drawing pens
	calipers	clothes basket	
		clothes horse	

drills	horse	megaphone	shovels
dry measures	horse blanket	meter stick	sign
dumb bells	horse collar	microscope	slide ruler
duplicator	horse clippers	mimeograph	spades
electric fan	hose	models (art and shop)	spading forks
encyclopedia	hour glass	mop stick	spatula
fastening machine	hydrants	mouse trap	spindle file
field glasses	hydrometer	musical instruments	sphere (model)
filing cabinets	hygrometer	nail box	spoons
filing cases	ice box	negative rack, photographic	spring balance
fire alarm system	ice chisel	negative tank	sprinkling cans
fire axe	ice chopper	numbering machine	squares
fire grate	ice pick	chines	steel measuring tape
fire hook	ice tongs	pails	step ladder
fire hose	Indian clubs	palettes	stereopticon
fire extinguisher	ink vents	pans	stoves
fire shovel	ironing board	paper cutter	strainers
fireless cooker	iron bucket	paper cutter board	stylus
flag	iron wedge	pastry cutter	tables
flag pole	interest table	pencil sharpener	tabulating machine
flag rope	jack plane cutters	planes	tape measure
flatiron	kettles	plane cutters	thermometer
fluoroscope	keys	photographs	trays
foot rest	kindergarten equipment	pliers	triangles
force pump	kitchen utensils	playground equipment	toilet fixtures
forceps	knives	picture frame	tools
forks	ladder	pitch fork	tumblers
funnel	lantern, janitor's	pointers	type holders
furniture	lantern, stereopticon	printing frame (photographic)	typewriters
form (for dress-making)	lantern slides	punches	towel rack
furnace	laundry equipment	rakes	umbrella stand
garbage cans	lawn mower	reel for hose	urn, flower vase
garden equipment	lawn roller	refrigerators	vacuum cleaner
gas light fixtures	lawn sprinkler	register, cash	vehicle
glasses	leather brief case	relief map	ventilating fan
globes	leather portfolio	reins	ventilator
gongs	lens	repair jacks	vise
graduated glass	letter opener	retort, laboratory	volt meter
cylinder	letter press	rubbish cans	wagon
grass shears	letter scales	rulers (accurate)	wands
gymnasium equipment	level	satchel	wash basin
hack saw frame	lighting equipment	saw	wash board
handles	locks	saw frame	wash boiler
hand bag	machines	scales	wash bowl
handy truck	magazine cover	scoop shovel	wash tub
harness	mail box	scrapers	waste baskets
heating equipment	mail chute	scissors	water meter
hectograph	mallet	screw drivers	water cooler
hammer	maps	scoops	weaving equipment
hatchet	mats, gymnasium	sectional book case	window frame
hinges	mattress	serving tray	wrenches
hitching post	measures	writing plate	yard stick
hitching strap	mechanical drawing instruments	sewing machine	
hoe			

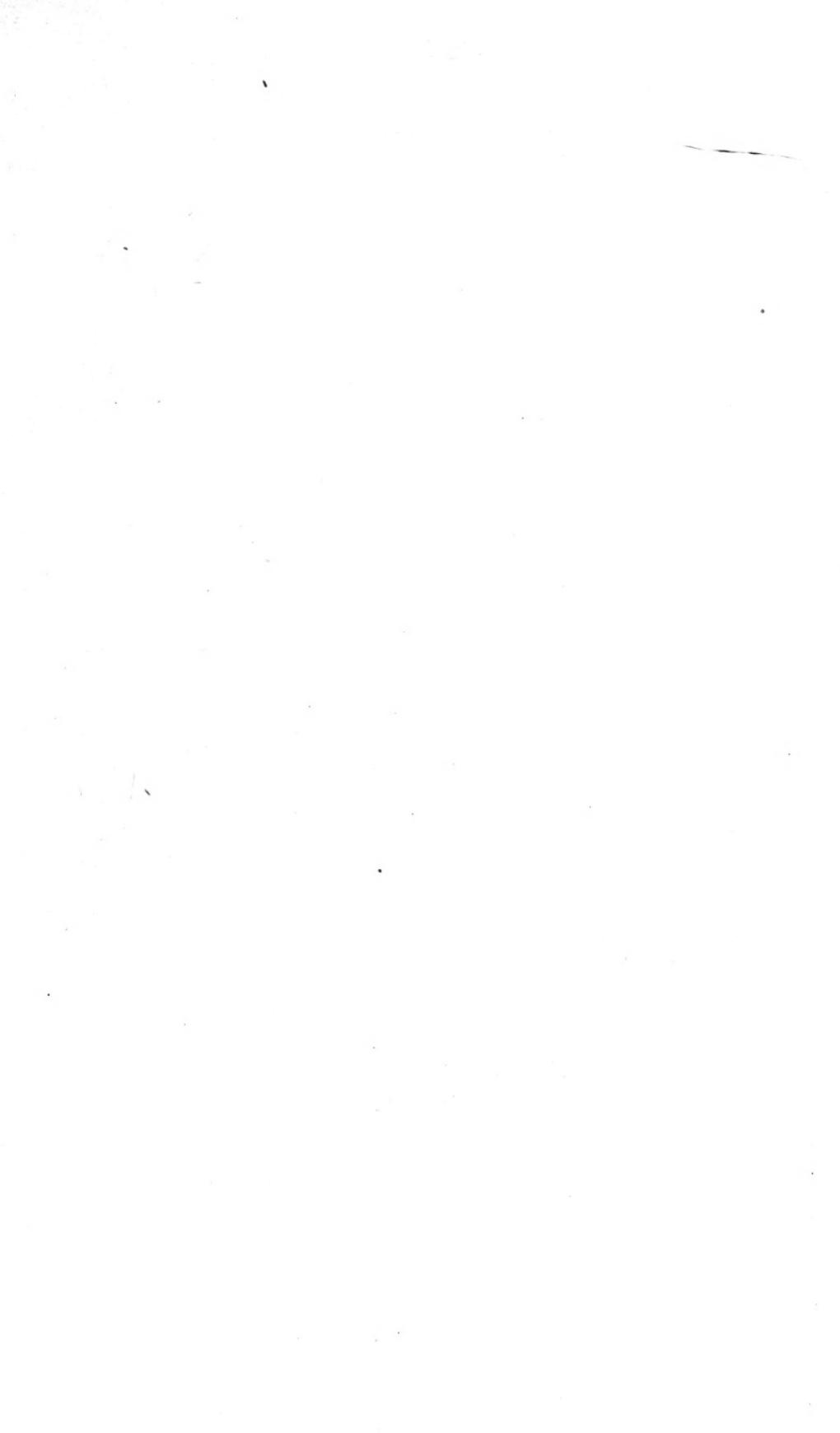
## LIST OF ARTICLES TO BE CONSIDERED AS SUPPLIES

acids	casting pattern	glue	paper towels
adding machine	catalogue slips	guide cards	paste
paper	chalk crayon	gummed figures	pasteboard box
adding machine	charcoal	gymnasium sup-	pencils
ribbon	cheese cloth	plies	pen holders
adhesive cloth	check books	hair brush	pens
adhesive tape	chemicals	hair comb	pen-points
alcohol	chloride of lime	handles	periodicals
apron	chocolate	hanger	pins
art glass	city guide	hook, clothes	plane caps
Backing for neo-	city directory	hook, coat	plugs
style	clips	hooks and eyes	printed notices
badges	cloth	horse brush	push buttons
bag, burlap	clothes brush	incandescent elec-	push pins
bag, paper	clothes line	tric lamp	raps
baking powder	cleaning com-	ink	ribbon for office
barrel	pound	ink eradicator	machines
baseball	conduit	ink powder	rope
beaverboard	cooking salt	ink well	rubber bands
benzine	cord	invoice book	rubber stamp
bill heads	crank, bell	jap-a-lac	rubber keys
binding cord	cups	kerosene	salt shaker
blackboard chalk	dry cells	kindergarten sup-	sanitary towels
blackboard cloth	drygoods	plies	saw blades
blanks	dyes	labels	screw eyes
blotters	elastic	lead	screw hooks
blue print paper	emery cloth	leather	sheet music
bolt	envelopes	letter heads	springs
book plates	eraser	lumber	silk
brackets	fasteners, paper	manilla rope	sponges
bristolboard	fasteners, metal	matches	stamps
broom	files	meats	staples
brushes	filler	medicine	stationery
buffs	first-aid supplies	mounts	stencil
bulbs, electric	flower pots	mucilage	tags
bunting	flowers	muslin	thimble
butter	folders	nails	tin drinking cups
button hook	fountain pen ink	needles	toilet paper
calender pad	frosted window	note books	tracing cloth
calico	glass	oil	varnish
candle	fruit	pads	wax
cards	fuel	paint	wire
cardboard	gas mantle	pamphlets	writing fluid
casks	gasoline	paper	yarn
casters	glassware		













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